

EXHIBIT 3

List of All Cash Transactions in the Ken-Wen Family Account

							Reconciliation Results ^[4]				
CM ID ^[1]	BLMIS Account Number	BLMIS Account Name	Transaction Date ^[2]	Amount ^[2]	Trans Type ^[2]	Transaction Description ^[2]	BLMIS Bank Records ^[3]	BLMIS Customer Files	Documents Produced to the Trustee	Bates References to BLMIS Customer Files ^[4]	Bates Reference(s) to Documents Produced to the Trustee ^[4]
568761	1EM226	KEN-WEN FAMILY LP LTD	8/31/1993	30,000	CA	CHECK	n/a	Yes ^[5]	n/a	AMF00282607 MADTSS01171725	n/a
569073	1EM226	KEN-WEN FAMILY LP LTD	11/9/1993	25,000	CA	CHECK	n/a	n/a	n/a	n/a	n/a
568656	1EM226	KEN-WEN FAMILY LP LTD	2/7/1994	75,000	CA	CHECK	n/a	Yes ^[6]	n/a	AMF00282606 MADTSS01171724	n/a
557772	1EM226	KEN-WEN FAMILY LP LTD	7/13/1994	25,000	CA	CHECK	n/a	Yes	n/a	AMF00282604 MADTSS01171722	n/a
568708	1EM226	KEN-WEN FAMILY LP LTD	8/29/1994	25,000	CA	CHECK	n/a	Yes ^[7]	n/a	AMF00282603 MADTSS01171721	n/a
568140	1EM226	KEN-WEN FAMILY LP LTD	11/21/1994	74,000	CA	CHECK	n/a	Yes	n/a	AMF00282601 MADTSS01171719	n/a
575014	1EM226	KEN-WEN FAMILY LP LTD	5/22/1995	35,000	CA	CHECK	n/a	Yes ^[7]	n/a	AMF00282592 MADTSS01171710	n/a
572054	1EM226	KEN-WEN FAMILY LP LTD	9/8/1995	25,000	CA	CHECK	n/a	Yes ^[8]	n/a	AMF00282590 MADTSS01171708	n/a
562783	1EM226	KEN-WEN FAMILY LP LTD	10/16/1995	75,000	CA	CHECK	n/a	Yes	n/a	AMF00282588 MADTSS01171706	n/a
133506	1EM226	KEN-WEN FAMILY LP LTD	1/11/1996	25,000	CA	CHECK	n/a	Yes	n/a	AMF00282587 MADTSS01171705	n/a
293624	1EM226	KEN-WEN FAMILY LP LTD	7/18/1996	34,000	CA	CHECK	n/a	n/a	n/a	n/a	n/a
304231	1EM226	KEN-WEN FAMILY LP LTD	9/6/1996	50,000	CA	CHECK	n/a	n/a	n/a	n/a	n/a
223790	1EM226	KEN-WEN FAMILY LP LTD	4/18/1997	55,000	CA	CHECK	n/a	n/a	n/a	n/a	n/a
53963	1EM226	KEN-WEN FAMILY LP LTD	6/10/1997	35,000	CA	CHECK	n/a	Yes	n/a	AMF00282583 MADTSS01171701	n/a
220581	1EM226	KEN-WEN FAMILY LP LTD	7/10/1997	100,000	CA	CHECK	n/a	Yes	n/a	AMF00282582 MADTSS01171700	n/a
264329	1EM226	KEN-WEN FAMILY LP LTD	8/14/1997	100,000	CA	CHECK	n/a	Yes	n/a	AMF00282581 MADTSS01171699	n/a
291022	1EM226	KEN-WEN FAMILY LP LTD	10/9/1997	100,000	CA	CHECK	n/a	Yes	n/a	AMF00282579 MADTSS01171697	n/a
67245	1EM226	KEN-WEN FAMILY LP LTD	2/26/1998	50,000	CA	CHECK	n/a	Yes	n/a	AMF00282578 MADTSS01171696	n/a
153356	1EM226	KEN-WEN FAMILY LP LTD	5/26/1999	(450,000)	CW	CHECK	Yes	Yes	n/a	AMF00282576 MADTSS01171693	n/a

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258511	1EM226	KEN-WEN FAMILY LP LTD	4/28/2000	(501,000)	CW	CHECK WIRE	Yes	n/a	Yes	n/a	SBCSAB0024502 ^[10] SBCSAB0024559 ^[10]
67928	1EM226	KEN-WEN FAMILY LP LTD	1/23/2004	(375,000)	CW	CHECK	Yes	Yes ^[9]	Yes	AMF00282562 MADTSS01171679	SBCSAB0022201 ^[10]
53868	1EM226	KEN-WEN FAMILY LP LTD	2/10/2004	(55,000)	CW	CHECK	Yes	Yes	Yes	AMF00282561 MADTSS01171678	SBCSAB0022201 ^[10]
152211	1EM226	KEN-WEN FAMILY LP LTD	5/7/2004	(450,000)	CW	CHECK	Yes	Yes	Yes	AMF00282560 MADTSS01171677	SBCSAB0022201 ^[10]
101888	1EM226	KEN-WEN FAMILY LP LTD	2/16/2005	(220,000)	CW	CHECK	Yes	Yes	Yes	AMF00282559 MADTSS01171676	SBCSAB0022713 ^[10]
184956	1EM226	KEN-WEN FAMILY LP LTD	12/2/2005	(250,000)	CW	CHECK	Yes	Yes	Yes	AMF00282556 MADTSS01171671	SBCSAB0022713 ^[10]
25853	1EM226	KEN-WEN FAMILY LP LTD	2/16/2006	(250,000)	CW	CHECK	Yes	Yes	Yes	AMF00282555 MADTSS01171670	SBCSAB0002071 ^[10]
159376	1EM226	KEN-WEN FAMILY LP LTD	4/17/2006	(600,000)	CW	CHECK WIRE	Yes	Yes	Yes	AMF00282554 MADTSS01171669	SBCSAB0002071 ^[10]
220916	1EM226	KEN-WEN FAMILY LP LTD	6/26/2007	(150,000)	CW	CHECK	Yes	Yes ^[7]	n/a	AMF00282553 MADTSS01171668	n/a
54313	1EM226	KEN-WEN FAMILY LP LTD	12/31/2007	(500,000)	CW	CHECK WIRE	Yes	Yes ^[7]	n/a	AMF00282552 MADTSS01171667	n/a
221050	1EM226	KEN-WEN FAMILY LP LTD	1/24/2008	(3,000,000)	CW	CHECK WIRE	Yes	Yes	n/a	AMF00282551 MADTSS01171666	n/a
167361	1EM226	KEN-WEN FAMILY LP LTD	11/17/2008	(200,000)	CW	CHECK	Yes	Yes ^[7]	n/a	AMF00282550 MADTSS01171665	n/a

^[1] CM ID is a unique identifier assigned to each transaction that appears on BLMIS customer statements, including customer cash deposit and withdrawal transactions.

^[2] The information contained in these columns was obtained from the BLMIS customer statements.

^[3] Further detail regarding my reconciliation to available BLMIS bank records is set forth in **Exhibit 6**.

^[4] The "n/a" designation indicates where records could not be located, were not produced to the Trustee, and/or are otherwise unavailable.

^[5] The referenced documents from the BLMIS customer file related to the Ken-Wen Family Account are copies of a letter that references a \$30,000 deposit into the Ken-Wen Family Account, but does not indicate a date. As there is only one cash deposit transaction of \$30,000 into the Ken-Wen Family Account, I have concluded that these documents reconcile to the cash deposit transaction of \$30,000 dated 8/31/1993 as reflected on the customer statements for the Ken-Wen Family Account.

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^[6] The referenced documents from the BLMIS customer file related to the Ken-Wen Family Account are copies of a letter stating "please find 2 checks for 75,000 each for accts # 1EM 225-3 & # 1EM 226-3" but does not identify a date. There are two cash deposit transactions of \$75,000 into the Ken-Wen Family Account. However, as reflected on the corresponding BLMIS customer statements, on 2/7/1994, \$75,000 was deposited into the Ken-Wen Family Account and \$75,000 was deposited into 1EM225, which is a BLMIS customer account under the name "JEFFERY R WERNER 11/1/98 TRUST VIOLET M WERNER" and is at issue in a separate proceeding (Adv. Pro. No. 10-04561). Therefore, I have concluded that these documents reconcile to the cash deposit transaction of \$75,000 dated 2/7/1994 as reflected on the customer statements for the Ken-Wen Family Account.

^[7] The referenced documents from the BLMIS customer file related to the Ken-Wen Family Account are letters referencing a cash deposit into or cash withdrawal from the Ken-Wen Family Account, and contain a handwritten notation of a month and day, but do not specify a year. In each case, there is only one cash transaction in the amount referenced in the letter on the day indicated by the handwritten notation, and therefore, I have concluded that these documents reconcile to the cash transactions as reflected on the customer statements for the Ken-Wen Family Account.

^[8] The referenced documents from the BLMIS customer file related to the Ken-Wen Family Account are copies of a letter requesting to "add this" to account 1EM22[6] with a handwritten notation "Rec 9/8/95," but does not indicate the amount to be added. As there is only one cash deposit into the Ken-Wen Family Account on 9/8/1995, I have concluded that these documents reconcile to the cash deposit transaction of \$25,000 dated 9/8/1995 as reflected on the customer statements for the Ken-Wen Family Account.

^[9] The referenced documents from the BLMIS customer file related to the Ken-Wen Family Account are copies of a letter dated 1/15/2004 requesting withdrawals of \$125,000 and \$220,000, totaling \$345,000, which was crossed out. However, the documents also contain a handwritten notation "CK OUT 1/23 375,000." I have concluded that these documents reconcile to the cash withdrawal transaction of \$375,000 dated 1/23/2004 as reflected on the customer statements for the Ken-Wen Family Account. Further, based on my review of the documents contained in the customer file for the Ken-Wen Family Account, I have not found any instance of the Ken-Wen Family Defendants communicating to BLMIS any disagreement with respect to the accuracy of this \$375,000 cash withdrawal transaction as reflected on the customer statements for the Ken-Wen Family Account. Further, as reflected in the other columns of **Exhibit 3**, I have reconciled this cash withdrawal transaction to available BLMIS bank records and documents produced to the Trustee.

^[10] The referenced documents are electronic spreadsheets containing several tabs. The tabs that I used in my reconciliation analysis are titled "RECON."